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ALLSTAR MARKETING GROUP, LLC

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF CALIFORNIA

RACHEL GASSO, on behalf of herself and  
all consumers similarly situated,

Plaintiffs,

v.

ALLSTAR MARKETING GROUP, INC.,  
ALLSTAR MARKETING GROUP, LLC,  
ALLSTAR MARKETING CORP., and  
DOES 1-25, inclusive,

Defendants.

CASE NO.:

DECLARATION OF HENNY  
KARREMAN IN SUPPORT OF  
REMOVAL JURISDICTION

DECLARATION OF HENNY KARREMAN

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EXHIBIT 41

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1 I, Henny Karreman, declare as follows:

2 1. I am the Chief Financial Officer of Allstar Marketing Group, LLC  
3 ("Allstar"), a defendant in the action captioned above. This Declaration is submitted in  
4 connection with Allstar's Notice of Removal of this action to Federal Court, to present  
5 the Court with facts establishing that subject matter jurisdiction exists over this action.  
6 As Allstar's Chief Financial Officer, I oversee and am personally familiar with the  
7 accounting records for all of Allstar's products, including "Auto Cool," the product that  
8 is at issue in this lawsuit. I have personal knowledge of the facts stated herein unless  
9 otherwise stated and, if called upon to do so, I could and would competently testify  
10 thereto.

11 2. To determine the value of plaintiff's claims, I have reviewed Allstar's  
12 internal sales revenue data, as well as data provided to Allstar by its fulfillment center  
13 with regard to direct response sales. As explained below, based on my review of this  
14 data, I have determined that the value of plaintiff's claim for restitution is in excess of  
15 \$14.5 million.

16 3. Allstar is a New York limited liability company whose main office is  
17 located in Hawthorne, New York. Allstar sells consumer products such as Auto Cool  
18 through "direct response," which involves sales that are made directly to consumers by  
19 Allstar through its fulfillment center. Allstar also sells Auto Cool products to  
20 nationwide retailers, and at wholesale to catalog companies, internet marketers, and  
21 other advertisers. These retailers and other distributors in turn sell the products to  
22 consumers and occasionally to smaller independent retail chains and stores throughout  
23 the United States.

24 4. I understand that the Class Action Complaint (the "Complaint") filed in  
25 this action requests that Allstar refund to each purchaser the price paid for one or more  
26 Auto Cool products, plus any related costs associated with said purchase such as taxes,  
27 and shipping and handling. This claim for restitution is made on behalf of a purported  
28 nationwide class of consumers who bought Auto Cool during the period from January



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1, 2003 to the present.

5. Allstar actually began selling Auto Cool products in 2006. Determining the maximum value of plaintiff's restitution claim, as asserted in the Complaint, would require the analysis of all amounts that were paid by consumers on direct response sales, as well as on retail and wholesale sales of Auto Cool during the period in question. Allstar does not have data on the total amounts that were actually paid by consumers on retail and wholesale sales, for various reasons including that many of Allstar's retail and wholesale customers do not report to Allstar the prices and total amounts that were paid for Auto Cool products by their ultimate purchasers, and Allstar lacks information about the taxes and shipping and handling that may have been paid when Auto Cool products were purchased from a retailer or other distributor such as a catalog company or internet marketer. Accordingly, in discussing the value of plaintiff's restitution claim below, I am only taking into account the amount paid by consumers for Auto Cool products purchased in the direct response sales channel. The actual value of plaintiff's restitution claim as alleged in the Complaint would be higher than this amount, if sales made in retail and wholesale channels were included as well.

6. I have reviewed records pertaining to the direct response sales of Auto Cool products from inception of the sale of these products (2006) through October 31, 2007, including data on returned merchandise. This data is provided on a regular ongoing basis to Allstar by its fulfillment center. The data shows that, for this period of time and limited to sales made to addresses in the United States, net of returns, Allstar's revenues from consumer purchases in the direct response channel (including shipping and handling) totaled \$14,458,746, and an additional \$134,346 in sales taxes were collected from direct response customers. Thus, the value of plaintiff's restitution claim is at least \$14,593,092.

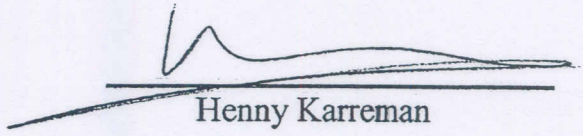
7. It should be noted that all of the sales described above were made by Allstar Marketing Group, LLC, which is referred to as "Allstar" herein. The Complaint also names two other entities as defendants -- Allstar Marketing Group, Inc.



1 and Allstar Marketing Corp. To the best of my knowledge, these two entities no longer  
2 sell products. In any event, Allstar Marketing Group, Inc. and Allstar Marketing Corp.  
3 never sold any Auto Cool products. (To the extent their consent to removal is required  
4 and capable of being given, I understand that Allstar Marketing Group, Inc. and Allstar  
5 Marketing Corp. give their consent.)

6 8. I understand that the Complaint also seeks injunctive relief, and attorney's  
7 fees. The potential value of these items of requested relief is not being addressed  
8 herein, but Allstar reserves the right to value them, if appropriate, in connection with  
9 this Court's jurisdiction over the action.

10  
11 I declare under penalty of perjury under the laws of the United States that the  
12 foregoing is true and correct and that this Declaration was executed on November 21,  
13 2007, at Hawthorne, New York.

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16 Henny Karreman

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DECLARATION OF HENNY KARREMAN

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EXHIBIT 4-4